

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Ohio County Auditor

FROM: Department of Local Government Finance

RE: 2017 Certified Budget Order

DATE: Saturday, February 11, 2017

Enclosed is the certified 2017 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Monday, April 11, 2016
- Ratio study was approved by the DLGF on Thursday, April 14, 2016
- County Auditor certified net assessed values to the DLGF on Tuesday, September 27, 2016
- DLGF certified the Budget Order on Saturday, February 11, 2017

Your county is the 52nd of 92 counties to receive a 2017 Budget Order.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2016 PAYABLE 2017 FOR
OHIO COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2017. The County Auditor is directed to prepare the tax duplicate in accordance with this Order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 11th day of February, 2017.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



Courtney L. Schaafsma, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2017 TAX RATES
(Per Taxing District)**

Year: 2017

County: 58 Ohio

<u>Taxing District</u>		<u>2017 District Rate</u>	FOR COMPARISON ONLY 2016 <u>District Rate</u>
001	CASS TOWNSHIP	1.5862	1.4922
002	PIKE TOWNSHIP	1.6032	1.5066
003	RANDOLPH TOWNSHIP	1.5757	1.4826
004	RISING SUN CITY	2.1456	2.0354
005	UNION TOWNSHIP	1.5757	1.4838

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET APPROPRIATIONS

Year: 2017

County 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

<u>Fund</u>		<u>Budget Class</u>	<u>Certified Appropriation</u>
0180 DEBT SERVICE	53000	Lease Rental	\$620,500
	59000	Other Debt Services (Specify)	\$2,500
		Fund Total:	\$623,000
1214 SCHOOL CPF	26200	Maintenance of Buildings (Utilities)	\$191,390
	26400	Maintenance of Equipment	\$111,165
	26710	Technology	\$145,000
	26800	Other Operating and Maint. Of Plant	\$95,000
	43000	Professional Services	\$5,000
	45100	Building Acquisition, Const. and Imp.	\$168,924
	47000	Purchase of Mobile or Fixed Equipment	\$42,000
		Fund Total:	\$758,479
		Unit Total:	\$1,381,479

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0000 OHIO COUNTY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL				
		\$2,036,049	\$225,501,724	\$722,282	\$0.3203

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0124	REASSESSMENT				
		\$110,951	\$225,501,724	\$137,105	\$0.0608

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0702	HIGHWAY				
		\$667,978	\$225,501,724	\$0	\$0.0000

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0706	LOCAL ROAD & STREET				
		\$97,151	\$225,501,724	\$0	\$0.0000

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

0790	CUMULATIVE BRIDGE				
		\$100,000	\$225,501,724	\$98,995	\$0.0439

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

0801	HEALTH				
		\$126,628	\$225,501,724	\$112,976	\$0.0501

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0000 OHIO COUNTY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
2391 CUMULATIVE CAPITAL DEVELOPMENT				
	\$145,600	\$225,501,724	\$33,149	\$0.0147
Budget approved for displayed amount.				
Rate Approved.				
		Unit Total:	\$1,104,507	\$0.4898

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0001 CASS TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL				
		\$16,905	\$32,093,491	\$11,971	\$0.0373
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE				
		\$2,500	\$32,093,491	\$770	\$0.0024
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE				
		\$4,000	\$32,093,491	\$3,081	\$0.0096
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:				\$15,822	\$0.0493

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0002 PIKE TOWNSHIP

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL				
		\$11,095	\$22,838,284	\$7,491	\$0.0328
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE				
		\$4,000	\$22,838,284	\$1,073	\$0.0047
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1111	FIRE				
		\$6,000	\$22,838,284	\$6,577	\$0.0288
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
Unit Total:				\$15,141	\$0.0663

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0003 RANDOLPH TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$26,619	\$151,417,710	\$18,927	\$0.0125
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
0840 TOWNSHIP ASSISTANCE				
	\$14,200	\$151,417,710	\$1,666	\$0.0011
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
1111 FIRE				
	\$30,000	\$81,907,731	\$20,641	\$0.0252
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$41,234	\$0.0388

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0004 UNION TOWNSHIP

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL				
		\$8,617	\$19,152,239	\$4,711	\$0.0246
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced to remain within statutory levy limitation.					
0840	TOWNSHIP ASSISTANCE				
		\$1,500	\$19,152,239	\$498	\$0.0026
Budget approved for displayed amount. Rate reduced to remain within statutory levy limitation.					
1111	FIRE				
		\$1,500	\$19,152,239	\$2,222	\$0.0116
Budget approved for displayed amount. Rate reduced due to increased assessed valuation.					
1187	EMERGENCY FIRE LOAN				
		\$0	\$19,152,239	\$0	\$0.0000
			Unit Total:	\$7,431	\$0.0388

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY				
		\$120,000	\$69,509,979	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL				
		\$2,365,237	\$69,509,979	\$84,038	\$0.1209

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

0706	LOCAL ROAD & STREET				
		\$9,500	\$69,509,979	\$0	\$0.0000

Budget approved for displayed amount.

0708	MOTOR VEHICLE HIGHWAY				
		\$489,802	\$69,509,979	\$295,000	\$0.4244

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1301	PARK & RECREATION				
		\$212,000	\$69,509,979	\$0	\$0.0000

Budget approved for displayed amount.

2379	CUMULATIVE CAPITAL IMP (CIG TAX)				
		\$6,000	\$69,509,979	\$0	\$0.0000

Budget approved for displayed amount.

2391	CUMULATIVE CAPITAL DEVELOPMENT				
		\$36,980	\$69,509,979	\$34,616	\$0.0498

Budget approved for displayed amount.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0462 RISING SUN CIVIL CITY

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
6401 SANITATION				
	\$115,000	\$69,509,979	\$0	\$0.0000
Budget approved for displayed amount.				
		Unit Total:	\$413,654	\$0.5951

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0022	REFERENDUM FUND - EXEMPT OPERATING - POST 2009				
		\$605,385	\$225,501,724	\$563,754	\$0.2500

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Rate reduced to remain within statutory levy limitation.

0061	RAINY DAY				
		\$229,000	\$225,501,724	\$0	\$0.0000

Budget approved for displayed amount.

0101	GENERAL				
		\$5,679,000	\$225,501,724	\$0	\$0.0000

Budget approved for displayed amount.

0180	DEBT SERVICE				
		\$623,000	\$225,501,724	\$499,937	\$0.2217

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1214	CAPITAL PROJECTS (School)				
		\$758,479	\$225,501,724	\$603,668	\$0.2677

Budget has been decreased because projected revenues are insufficient to fund the adopted budget.

Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.

6301	TRANSPORTATION				
		\$445,322	\$225,501,724	\$409,286	\$0.1815

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

6302	BUS REPLACEMENT				
		\$207,931	\$225,501,724	\$138,007	\$0.0612

Budget approved for displayed amount.

Rate reduced to remain within statutory levy limitation.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 6080 RISING SUN-OHIO COUNTY COMM SCHOOL CORP

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
		Unit Total:	\$2,214,652	\$0.9821

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 0170 OHIO COUNTY PUBLIC LIBRARY

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101 GENERAL				
	\$180,238	\$225,501,724	\$115,908	\$0.0514
Budget approved for displayed amount.				
Rate reduced due to increased assessed valuation.				
		Unit Total:	\$115,908	\$0.0514

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

2017 BUDGET ORDER

Year: 2017

County 58 Ohio

Unit: 1006 SOUTHEASTERN INDIANA SOLID WASTE MGMT

	<u>Fund</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT				
		\$0	\$225,501,724	\$30,668	\$0.0136
			Unit Total:	\$30,668	\$0.0136

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.